1125

36. Goverment Order No. 1248-51—V. P. 27-27-16, dated 15th August 1929, *re* the connection between Village Panchayets and the Sanitary Board and directing that every Village Panchayet in the Sanitary Board area shall contribute to the Sanitary Board one-half of the collections out of the obligatory taxes levied by the panchayet for the control by the Board in regard to sanitation in villages.

Resolution.—Recorded.

37. Proposed by the President and seconded by the Vice-President that necessary steps may be taken for bringing Ooregaum, Sonnakuppam, Masikam Villages and Andersonpet into the direct administration of the Board in the same way as Robertsonpet Town.

Resolution.—Resolved that a Sub-Committee consisting of the gentlemen whose names are noted below be appointed for examining this question and proposing the necessary measures to bring the said areas under the direct administration of the Sanitary Board.

1. Vice-President (Chairman).
2. Dr. L. P. Stokes, L. R. C. P. & S.
3. Mr. Guy. Ll Taylor.
4. Mr. B. H. Md. Hanief.
5. „ V. Seetharama Naidu.

38. Report of the Lighting Sub-Committee appointed to go into the question of redistribution of lights and to suggest measures for deduction in recurring expenditure under this head.

Resolution.—(i) The Board resolve that the recommendations of the Sub-Committee be adopted and the Government moved in the matter.

(ii) The thanks of the Board be communicated to Mr. Hudson and his colleagues, for their well-considered and valuable report.

39. Government Order No. 1336-38—V. P. 27-28-31, dated 22nd August 1929, directing that the sum of Rs. 852 being the cost incurred by the Sanitary Board on well works sanctioned for the year 1927-28, at Peddappalli and Kammasandra villages be met out of the allotment sanctioned for sinking drinking water wells during 1929-30.

Resolution.—Recorded.

A. V. RAMANATHAN,
President.

CHIKMAGALUR TOWN MUNICIPALITY.

Dated 12th September 1929.

Notice is hereby given to the inhabitants of the Chikmagalur Municipality that the Municipal Council propose to frame the Rules and Bye-laws under section 59, XI and 48 (*j*) of the Mysore Municipal Regulation, for the assessment of shops and places where business or profession is carried on for purpose of profit, in the Town of Chikmagalur.

Any inhabitant of the Chikmagalur Town objecting to the proposed Rules and Bye-laws may within one month from this date, send his objection in writing to the President, Town Municipal Council, Chikmagalur.

Rules and Bye-laws framed by the Chikmagalur Town Municipal Council, under section 59, XI and 48 (*j*) of the Mysore Municipal Regulation, for the assessment of shops and places where business or profession is carried —on for— purpose of profit, in the Town of Chikmagalur.

1. In these rules the word "place" includes all buildings lands shop, firm, company, association or any other place where business, trade, dealings, transactions, or profession is carried on for purpose of profit, and the word "person" means and shall include any firm, company, association, or any other person engaged in the business, profession or trade and who shall be owner or be in charge of such place.

2. Every person engaging or who shall engage any place for carrying on any business, profession, or trade for purpose of profit in the town of Chikmagalur, shall pay tax at the rates specified in the schedule appended to these rules.

3. No tax under these rules shall be leviable from any place in respect of any half-year in which it was used as such for a period of less than 30 days.

4. The tax shall be payable half-yearly in each year in advance in July and January every year, and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

5. When a place is used for carrying on more than one of the above purposes every one of such purposes is liable to be taxed separately.

6. When a place is used for carrying on business by more than one person at a time, individually, every such person is liable to be taxed separately.

7. Every person engaging any place for carrying on any profession business or trade, shall within 15 days from the date of these rules and bye-laws coming into force, and any

person who engages any place as such, shall immediately after his engaging the same, give in writing of his engaging, to the President of the Municipal Council.

8. An assessment list will be prepared in form 8 with necessary variation, and will be subject to revision half-yearly or yearly as the Council would decide from the information to be furnished according to rule 33 of the Municipal Account Manual.

9. Every person liable to tax who shall change the name of the place shall, within 30 days from the date of changing the same, give intimation thereof in writing to the President, Municipal Council, Chikmagalur.

10. Any person who has paid tax for whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not more than half of the assessment; provided that no such remission shall be granted unless notice in writing of the fact of having given up the place has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period privious to the date of the delivery of such notice.

11. Every person who is liable to tax under these rules shall on the requisition from the President of the Municipal Council, produce the real accounts relating to the profession, business or trade concerned.

12. Municipal dues on account of taxes as per these rules may be written off in accordance with the procedure laid down in rule 19 of rules framed by the Municipal Council and sanctioned by Government in their Proceedings No. 7486—Ml. 69-14-146, dated 7th April 1916.

13. Failure to furnish information required by Rules 7, 9 and 11 above and furnishing false information shall be punishable with a fine which may extend up to Rs. 50 on conviction before a Magistrate.

Schedule.

Items	Sort							Remarks
	1st	2nd	3rd	4th	5th	6th	Per	
1. Shops	30	25	20	10	4	2	For each place per year.	Payable half yearly in advance in July and January every year.
2. Other places where business or profession is carried on for purposes of profit.	30	25	20	10	4	2		

A. GOPALAKRISHNA NAIK,
President in charge.